

Global Jim Crow Taxation and Racial Capitalism

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Remaking Global Tax Policy

In 2023, the Africa Group, led by Nigeria, persuaded the U.N. General Assembly to overwhelmingly vote in favor of a return to the pre-tax treaty era of UN-led global tax

Emma Agyemang, *Developing countries secure bigger international tax rule for UN*, FIN. TIMES (Nov. 22, 2023)

December 14, 1960

- OECD Charter signed
- General Assembly's Declaration on the Granting of Independence to Colonial Countries and Peoples (General Assembly resolution 1514 (XV))

Expertise

“the OEEC had no experts in the field” but “the UN staff suitably skilled”

the UN “flagged the possibility of seconding an International Tax Section official for a few months to furnish the OEEC Secretariat with technical support”

NIKKI J. TEO, THE UNITED NATIONS IN GLOBAL TAX COORDINATION: HIDDEN HISTORY AND POLITICS

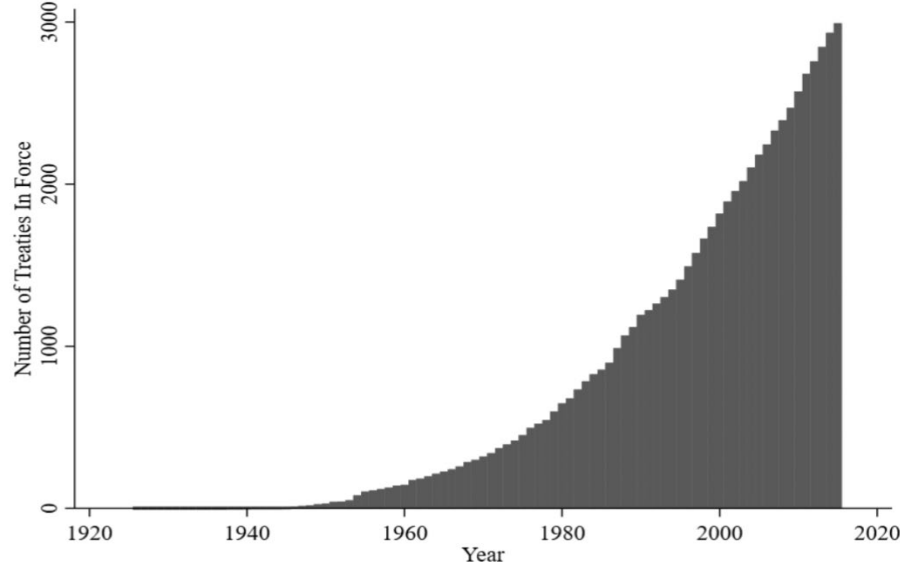
Regressive Redistribution

Double taxation treaties “reallocate[e] tax revenues” to deliver “regressive redistribution—to the benefit of the developed countries at the expense of the developing ones”

Tsilly Dagan, The Tax Treaties Myth

The Rise of the Double Tax Treaty

Figure 2: Number of Treaties in Force by Year



Elliott Ash & Omri Marian,
*The Making of International
Tax Law: Empirical Evidence
from Tax Treaties Text*

Fear of a Black Planet

In “the 1950s and 1960s....Distrustful of newly independent governments and non-white rule, fearing resentment, increased taxation or possibly even nationalization, Euro-American businesses active in the colonial world divested from empire.”

Vanessa Ogle, *‘Funk Money’: The End of Empires, The Expansion of Tax Havens, and Decolonization as an Economic and Financial Event*

Dramatically Increased Spending

Newly independent African states “dramatically increased their spending on services like education and healthcare, neglected during the colonial period.... these increases were ultimately unsustainable”

LEIGH A. GARDNER, TAXING COLONIAL AFRICA:
THE POLITICAL ECONOMY OF BRITISH IMPERIALISM

Unequal Tax Structures

“unequal tax structures.... deployed by all-white school boards and excise boards... ensure[d] that black schools received a tiny fraction of the resources due them and that in many cases African Americans were doubly taxed for the support of white schooling.”

CAMILLE WALSH, RACIAL TAXATION: SCHOOLS, SEGREGATION, AND TAXPAYER CITIZENSHIP, 1869–1973

Dunning School

The Dunning School insisted that “negro incapacity” had made “childlike blacks... unprepared for freedom and incapable of properly exercising the political rights” Reconstruction “thrust upon them”

ERIC FONER, RECONSTRUCTION: AMERICA’S UNFINISHED REVOLUTION 1863-1877

Edwin R. A. Seligman

At Columbia Burgess, and later Dunning, assembled an outstanding social science faculty, including... ***E. R. A. Seligman in public finance and economic history,*** Franklin H. Giddings in sociology, John Bates Clark in economics, and Herbert L. Osgood and William M. Sloane in history.

JOHN DAVID SMITH, INTRODUCTION, THE DUNNING SCHOOL:
HISTORIANS, RACE, AND THE MEANING OF RECONSTRUCTION

Bretton Woods

John Maynard Keynes called Bretton Woods “the most monstrous monkey-house assembled for years” and

“expressly objected to the inclusion of such participants”

SUNDHYA PAHUJA, DECOLONISING INTERNATIONAL LAW:
DEVELOPMENT, ECONOMIC GROWTH AND THE POLITICS OF
UNIVERSALITY

Thank you!

Questions or comments?
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